LISTING OF CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the

application:

1. (Currently Amended) A transformer comprising:

a substrate comprising a semiconductor material;

a first conductor over the substrate, the first conductor defining a

generally spiral-shaped signal path having at least one turn;

a second conductor over the substrate, the second conductor defining a

generally spiral-shaped signal path having at least one turn; and

one, and no more than one, a first magnetic layer over between the

substrate and the first conductor, a second magnetic layer between the first

conductor and the second conductor, and a third magnetic layer over the second

conductor.

2. (Currently Amended) The transformer of claim 1, wherein the magnetic

layers comprises cobalt.

3. (Currently Amended) The transformer of claim 1, wherein the magnetic

layers comprises an amorphous alloy comprising cobalt.

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layers comprises an amorphous alloy comprising cobalt and zirconium.

5. (Currently Amended) The transformer of claim 1, wherein the magnetic

layers comprises an amorphous alloy comprising cobalt; zirconium; and

tantalum, niobium, or a rare earth element.

6. (Original) The transformer of claim 1, wherein the second conductor lies

over the first conductor.

7. (Cancelled)

11. (Previously Amended) A transformer comprising:

a substrate comprising a semiconductor material;

a first conductor over the substrate, the first conductor defining a

generally spiral-shaped signal path having at least one turn;

a second conductor over the substrate and over the second conductor and

defining a generally spiral-shaped signal path having at least one turn; and

a magnetic layer disposed between all of the spiral-shaped signal path of

the first conductor and all of the spiral-shaped signal path of the second

conductor.

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16. (Previously Amended) The transformer of claim 1, wherein the first and

second conductors are positioned such that at least a portion of one or more

turns of the first conductor are each positioned adjacent to an inner side of at

least a portion of one turn of the second conductor and such that at least a

portion of one or more turns of the second conductor are each positioned

adjacent to an inner side of at least a portion of one turn of the first conductor.

17. (Original) The transformer of claim 16, wherein the first and second

conductors each lie over the magnetic layer.

20. (Currently Amended) A method comprising:

forming a first conductor over a substrate comprising a semiconductor

material, wherein the forming the first conductor comprises forming the first

conductor such that the first conductor defines a generally spiral-shaped signal

path having at least one turn;

forming a second conductor over the substrate such that the second

conductor defines a generally spiral-shaped signal path having at least one turn;

and

forming one and only one a first magnetic layer over between the

substrate and the first conductor, a second magnetic layer between the first

conductor and the second conductor, and a third magnetic layer over the second

conductor.

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21. (Currently Amended) The method of claim 20, wherein the forming the

magnetic layers comprises forming a magnetic layer comprising cobalt.

22. (Currently Amended) The method of claim 20, wherein the forming the

magnetic layers comprises forming a magnetic layer comprising an amorphous

alloy comprising cobalt.

23. (Currently Amended) The method of claim 20, wherein the forming the

magnetic layers comprises forming a magnetic layer comprising an amorphous

alloy comprising cobalt and zirconium.

24. (Currently Amended) The method of claim 20, wherein the forming the

magnetic layers comprises forming a magnetic layer comprising an amorphous

alloy comprising cobalt; zirconium; and tantalum, niobium, or a rare earth

element.

25. (Original) The method of claim 20, wherein the forming the second

conductor comprises forming the second conductor over the first conductor.

26. (Cancelled)

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35. (Previously Amended) The method of claim 20, wherein the forming the first conductor and the forming the second conductor comprise forming the first and second conductors such that at least a portion of one or more turns of the first conductor are each positioned adjacent to an inner side of at least a portion of one turn of the second conductor and such that at least a portion of one or more turns of the second conductor are each positioned adjacent to an inner side of at least a portion of one turn of the first conductor.

- 36. (Cancelled)
- 38. (Cancelled)